

AMENDMENTS TO THE CLAIMS

Please **AMEND** claim 1 as shown below.

This listing of claims will replace all prior versions, and listings, of claims in the application.

1. (Currently Amended) A method of teaching accounting principles comprising:
 - using a first colored bank note to represent a positive financial transaction value and
 - using a second colored bank note to represent a negative financial transaction value to establish the concept of double entry accounting wherein said positive transaction value is the same magnitude as said negative transaction value,
 - elucidating a student's decision process using question sets to distinguish assets, liabilities, income and expenditure from one another and to facilitate proper treatment of said assets, liabilities, income and expenditure in books of account, and
 - using words other than commonly accepted accounting words to denote accounting concepts.